

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2015-16		FY 2016-17	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	511,140		1,037,874	
CASH FUNDS	26,572		54,555	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	537,712		1,092,429	

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

This bill would change the salaries of Supreme Court judges. This change would also change the salaries of the judges of the Court of Appeals, the District Court, the Separate Juvenile Court, the Workers Compensation Court, and the County Court as these salaries are a percent of the salary of the Supreme Court judges. The bill has the emergency clause and becomes operative on July 1, 2015.

The following table illustrates the impact of this bill:

	No. of	Salary			Percent to Supreme Court Judge's Salary	Percent Increase	
		Current July 1, 2014	Proposed July 1, 2015	Proposed July 1, 2016			
COURT	Judges						
Supreme	7	160,540	164,152	168,092	100.00%	2.25%	2.40%
Appeals	6	152,513	155,945	159,687	95.00%	2.25%	2.40%
District+Juvenile	67	148,500	151,841	155,485	92.50%	2.25%	2.40%
Workers' Comp	7	148,500	151,841	155,485	92.50%	2.25%	2.40%
County	58	144,486	147,737	151,283	90.00%	2.25%	2.40%
By Fund Source:							
General Fund			511,140	1,037,874			
Cash Fund			26,572	54,555			
Total			537,712	1,092,429			

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2015

LB⁽¹⁾ 663

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Workers' Compensation Court

Prepared by: ⁽³⁾ Deb Bandiola

Date Prepared: ⁽⁴⁾ 1/28/2015

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ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2015-16</u>		<u>FY 2016-17</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	<u>26,572</u>	_____	<u>54,555</u>	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>26,572</u>	_____	<u>54,555</u>	_____

Explanation of Estimate:

As provided in Section 48-159, "...each judge of the Nebraska Workers' Compensation Court shall receive an annual salary of ninety-two and one-half percent of the salary set for the Chief Justice and judges of the Supreme Court..."

Therefore, if the Supreme Court judges receive an increase in salary, the Workers' Compensation Court judges also receive an increase. The benefits increase is for FICA and the Medicare Surcharge for the additional salary amount.

LB 663 provides for a 2.25% increase in FY 2015-16 and a 2.4% increase in FY 2016-17.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2015-16</u>	<u>2016-17</u>
	<u>15-16</u>	<u>16-17</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Workers' Compensation Court Judge	<u>7</u>	<u>7</u>	<u>23,889</u>	<u>48,898</u>
Benefits.....	_____	_____	<u>2,683</u>	<u>5,657</u>
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	<u>26,572</u>	<u>54,555</u>